

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

In re	)	Chapter 11
	)	
KL Industries, Inc.,	)	Case No. 06 B 04882
	)	
Debtor.	)	Honorable Carol A. Doyle
	)	

**THIRD AND FINAL APPLICATION OF WINSTON & STRAWN LLP, AS COUNSEL  
TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF KL  
INDUSTRIES, INC. FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES**

Name of Applicant: Winston & Strawn LLP

Authorized to Provide  
Professional Services to: The Official Committee of Unsecured  
Creditors of KL Industries, Inc.

Date of Retention: May 24, 2006 retroactive to May 8, 2006

Period for Which Compensation  
and Reimbursement is Sought: May 8, 2006 through December 31, 2007

Amount of compensation  
sought from May 8, 2006  
through December 31, 2007: \$147,860.00

Amount of expense reimbursement  
sought from May 8, 2006  
through December 31, 2007 \$746.06

This is a(n):    monthly    interim   X   final application.

Winston also requests Court authority to seek allowance and payment of amounts incurred on behalf of the Committee during the period from January 1, 2008 through the date of dismissal of the case. Winston proposes that such amounts be allowed and paid on a final basis subject to Winston's compliance with the procedures delineated in the Application.

Dated: February 18, 2008  
Chicago, Illinois

**WINSTON & STRAWN LLP**

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*Counsel for the Official Committee of  
Unsecured Creditors of KL Industries, Inc.*

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

<b>In re</b>	)	<b>Chapter 11</b>
	)	
<b>KL Industries, Inc.,</b>	)	<b>Case No. 06-04882</b>
	)	<b>(Jointly Administered)</b>
<b>Debtor.</b>	)	
	)	<b>Honorable Carol A. Doyle</b>

**THIRD AND FINAL APPLICATION OF WINSTON & STRAWN LLP, COUNSEL  
TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF KL  
INDUSTRIES, INC., FOR ALLOWANCE AND PAYMENT OF COMPENSATION  
AND REIMBURSEMENT OF EXPENSES UNDER 11 U.S.C. § 330**

Winston & Strawn LLP (“Winston” or the “Firm”), counsel to the Official Committee of Unsecured Creditors (the “Committee”) of KL Industries, Inc. (the “Debtor”), files this third and final application (the “Application”) pursuant to 11 U.S.C. § 330, Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rule 5082-1 of the Local Rules of Bankruptcy Procedure for the United States Bankruptcy Court for the Northern District of Illinois (the “Local Rules”), and the *Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* entered by this Court on May 24, 2006 (the “Interim Compensation Order”), seeking (i) final allowance and payment of compensation in the amount of \$14,274.00 and expense reimbursement in the amount of \$171.08 for legal services rendered and expenses incurred on behalf of the Committee for the period from January 1, 2007 through December 31, 2007 (the “Fee Period”), (ii) final allowance of compensation and expense reimbursement in the aggregate amount of \$134,151.14 which amounts were previously awarded and paid to Winston on an interim basis, and (iii) final allowance and payment of compensation and reimbursement of expenses for fees and expenses

incurred during the period from January 1, 2008 through dismissal of this case (the "Final Period") without further order of the Court so long as (a) Winston files with the Court and serves the Debtor's counsel with detailed invoices supporting such amounts sought, and (b) the aggregate amount of compensation sought is not in excess of \$10,000.00 and the aggregate amount of expense reimbursement sought is not in excess of \$1,000.00. In support of this Application, Winston respectfully represents as follows:

### BACKGROUND

1. On May 2, 2006 (the "Petition Date"), the Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtor continues to manage its properties as a debtor-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. On May 9, 2006, the United States Trustee for the Northern District of Illinois (the "Trustee") appointed the Committee which includes the following seven members: (i) Metals USA / Specialty Metals Northcentral, Inc., (ii) Great Lake Specialty Metals, (iii) Idola Fori Design LLC, (iv) Ericson Tool & Manufacturing, Ltd., (v) Tandem Metals Inc., (vi) Industrial Steel & Wire, and (vii) Gibbs Wire & Steel Co., Inc. (collectively, the "Committee Members").

3. On May 17, 2006, the Committee filed its *Application for Entry of an Order Authorizing the Employment and Retention of Winston & Strawn LLP as Counsel for the Official Committee of Unsecured Creditors of KL Industries, Inc.*

4. On May 24, 2006, the Court entered an order (the "Retention Order") authorizing the Committee to retain Winston as its bankruptcy counsel retroactive to May 8, 2006.

PRIOR APPLICATIONS AND RELIEF REQUESTED

5. On October 10, 2006, Winston filed its first interim application for allowance and payment of compensation in the amount of \$99,964.00 and expense reimbursement in the amount of \$99.13 (the "First Application"). The Court granted the First Application on October 31, 2006. With respect to the First Application, Winston has received payment in the aggregate amount of \$100,053.29.

6. On February 14, 2007, Winston filed its second interim application for allowance and payment of compensation in the amount of \$33,622.00 and expense reimbursement in the amount of \$475.85 (the "Second Application"). The Court granted the Second Application on March 6, 2007. With respect to the Second Application, Winston has received payment in the aggregate amount of \$34,097.85.

7. By this Application, Winston requests (i) final allowance and payment of compensation in the amount of \$14,274.00 and expense reimbursement in the amount of \$171.08 for legal services rendered and expenses incurred on behalf of the Committee during the Fee Period, (ii) final allowance of compensation and expense reimbursement in the aggregate amount of \$134,151.14 which amounts were previously awarded and paid to Winston on an interim basis, and (iii) final allowance and payment of compensation and reimbursement of expenses for fees and expenses that are incurred during the Final Period without further order of the Court so long as (a) Winston files with the Court and serves the Debtor's counsel with detailed invoices supporting the amounts sought, and (b) the aggregate amount of compensation sought is not in excess of \$10,000.00 and the aggregate amount of expense reimbursement sought is not in excess of \$1,000.00.

Services Provided During the Application Period

8. Winston assisted the Committee in the performance of its duties pursuant to section 1103(c) of the Bankruptcy Code including participating in Court hearings, participating in Committee meetings, consulting with the Debtor, the Debtor's professionals and other parties in interest and generally representing the interests of unsecured creditors in this chapter 11 case.

9. During the Fee Period, Winston billed a total of 33.40 hours and \$14,274.00 in fees. A summary of participating attorneys and paraprofessionals is set forth in a table below which includes each attorney's experience level, the number of hours expended during the Fee Period, hourly rate and total dollar amount billed for his or her services.

<i><b>Attorney or Paraprofessional</b></i>	<i><b>Position</b></i>	<i><b>Hours</b></i>	<i><b>Hourly Rate<sup>1</sup></b></i>	<i><b>Fees</b></i>
Daniel J. McGuire	Partner	5.80	\$550	\$3,190.00
Mindy D. Cohn	Associate	25.60	\$415	\$10,624.00
Paige D. Stepan	Paralegal	2.00	\$230	\$588.00
<b>TOTAL</b>		<b>33.40</b>		<b>\$14,274.00</b>

10. The blended hourly rate for Winston attorneys and paraprofessionals during the Fee Period was \$427.00.

11. During the Fee Period, Winston attorneys performed a wide range of services on behalf of the Committee. The most significant of these services included the following:

- (i) advising the Committee with respect to a variety of matters including the Debtor's prosecution of avoidance actions, post-closing matters relating to the Debtor's sale of substantially all of its assets, the Debtor's resolution of administrative claims and the Debtor's potential exit strategies;
- (ii) consulting with the Debtor's counsel and other parties in interest regarding these matters;

<sup>1</sup> The "Hourly Rate" represents Winston's customary hourly rate charged for each attorney's or paraprofessional's services.

(iii) counseling the Committee regarding strategy with respect to all matters of interest to the Committee; and (iv) preparing for and representing the Committee in Court hearings.

12. The following is a summary of Winston's requested fees by task category:

<b><i>Task Category</i></b>	<b><i>Total Hours</i></b>	<b><i>Total Fees</i></b>
Case Administration	9.20	\$3,953.00
Asset Disposition	3.50	\$1,587.50
Meetings of and Communications with Creditors	9.80	\$4,526.00
Fee and Employment Applications	6.50	\$2,327.50
Contested Matters	.90	\$373.50
Postpetition Financing	.50	\$207.50
Claims Administration and Objections	1.10	\$510.50
Plan and Disclosure Statement	1.90	\$788.50
<b>TOTAL</b>	<b>33.40</b>	<b>\$14,274.00</b>

13. A detailed itemization of the services rendered and hours expended by Winston's professionals and paraprofessionals in connection with each task category during the Fee Period is attached hereto as **Exhibit A**. A list indicating how each task code corresponds to each task category is attached hereto as **Exhibit B**. A list, organized by task category, designating the name and hourly rate of each individual at Winston who performed services attributable to this case during the Fee Period is attached hereto as **Exhibit C**. A schedule of the expenses incurred by Winston & Strawn during the Fee Period is attached hereto as **Exhibit D**.

14. The following narrative summary briefly describes the tasks performed in connection with each principal task category:

a. **Case Administration**. This task category represents services performed by attorneys and paraprofessionals in connection with general administration of the case including maintaining a case service list, reviewing pleadings and other filings, monitoring the Court's docket, conferring internally regarding general case strategy, preparing for Court hearings, and

performing tasks that do not fall within any of the other task categories. Time entries in this administrative category also include coordination among attorneys and paraprofessionals to ensure that all matters received due attention without duplication of effort.

Winston expended 9.20 hours providing legal services to the Committee in connection with this activity, and seeks interim allowance of \$3,953.00 in compensation for those legal services. The amount of compensation requested in connection with this task category is summarized as follows:

<i>Name</i>	<i>Time</i>	<i>Fees</i>
Daniel J. McGuire	1.00	\$550.00
Mindy D. Cohn	8.20	\$3,403.00
<b>TOTAL</b>	<b>9.20</b>	<b>\$3,953.00</b>

b. Meetings of and Communications with Creditors. As counsel for the Committee, Winston performed a broad variety of services necessary to effectively advise the Committee and protect the interests of unsecured creditors in this case. During the Fee Period, these services included, among other things: (i) regularly interfacing with the Committee Members and their advisors with respect to all aspects of this case including recently filed pleadings, avoidance actions, administrative claims resolution, post-closing matters relating to the sale of substantially all of the Debtor's assets and the Debtor's exit strategy, (ii) preparing for and participating in conference calls with the Committee, and (iii) responding to queries from unsecured creditors and their counsel regarding various issues in this case.

Winston expended 9.80 hours providing legal services to the Committee in connection with this activity, and seeks interim allowance of \$4,526.00 in compensation for those legal services. The amount of compensation requested in connection with this task category is summarized as follows:



<i>Name</i>	<i>Time</i>	<i>Fees</i>
Daniel J. McGuire	3.40	\$1,870.00
Mindy D. Cohn	6.40	\$4,453.00
<b>TOTAL</b>	<b>9.80</b>	<b>\$4,526.00</b>

c. Asset Dispositions. Winston attorneys advised the Committee during the Fee Period in connection with post-closing matters relating to the Debtor's sale of substantially all of its assets

Winston expended 3.50 hours providing legal services to the Committee in connection with this activity, and seeks interim allowance of \$1,587.50 in compensation for those legal services. The amount of compensation requested in connection with this task category is summarized as follows:

<i>Name</i>	<i>Time</i>	<i>Value</i>
Daniel J. McGuire	1.00	\$550.00
Mindy D. Cohn	2.50	\$1,037.00
<b>TOTAL</b>	<b>3.50</b>	<b>\$1,587.50</b>

d. Postpetition Financing. Winston attorneys advised the Committee regarding the Debtor's request to use cash collateral which request was subsequently withdrawn.

Winston expended .50 hours providing legal services to the Committee in connection with this activity, and seeks interim allowance of \$207.50 in compensation for those legal services. The amount of compensation requested in connection with this task category is summarized as follows:

<i>Name</i>	<i>Time</i>	<i>Value</i>
Mindy D. Cohn	.50	\$207.50
<b>TOTAL</b>	<b>.50</b>	<b>\$207.50</b>

e. Claims Administration and Objections. Winston attorneys advised the Committee with respect to the Debtor's objections to and resolution of administrative claims asserted against the Debtor's estate.

Winston expended 1.10 hours providing legal services to the Committee in connection with this activity, and seeks interim allowance of \$510.50 in compensation for those legal services. The amount of compensation requested in connection with this task category is summarized as follows:

<i>Name</i>	<i>Time</i>	<i>Value</i>
Daniel J. McGuire	.40	\$220.00
Mindy D. Cohn	.70	\$290.50
<b>TOTAL</b>	<b>1.10</b>	<b>\$510.50</b>

f. Other Contested Matters. This category includes time spent by Winston monitoring the Debtor's objections to creditors' requests for payment of administrative claims.

Winston expended .90 hours providing legal services to the Committee in connection with this activity, and seeks interim allowance of \$373.50 in compensation for those legal services. The amount of compensation requested in connection with this task category is summarized as follows:

<i>Name</i>	<i>Time</i>	<i>Value</i>
Mindy D. Cohn	.90	\$373.50
<b>TOTAL</b>	<b>.90</b>	<b>\$373.50</b>

g. Plan and Disclosure Statement. Winston attorneys advised the Committee with respect to the Debtor's strategy for resolving this chapter 11 case.

Winston incurred .50 hours providing legal services to the Committee in connection with this activity, and seeks interim allowance of \$200.50 in compensation for those

legal services. The amount of compensation requested in connection with this task category is summarized as follows:

<i>Name</i>	<i>Time</i>	<i>Fees</i>
Mindy D. Cohn	1.90	\$788.50
<b>TOTAL</b>	<b>1.90</b>	<b>\$788.50</b>

h. Fee Applications. Services rendered with respect to fee applications include: (i) reviewing fee applications and statements of other professionals retained in the Debtor's case, and (ii) preparing Winston's second interim fee application.

Winston incurred 6.50 hours providing legal services to the Committee in connection with this activity, and seeks interim allowance of \$2,327.50 in compensation for those legal services. The amount of compensation requested in connection with this task category is summarized as follows:

<i>Name</i>	<i>Time</i>	<i>Fees</i>
Mindy D. Cohn	4.50	\$1,867.50
Paige D. Stepan	2.00	\$460.00
<b>TOTAL</b>	<b>6.50</b>	<b>\$2,327.50</b>

#### Expenses and Disbursements

15. As authorized by the Retention Order, Winston charged the Committee for actual and necessary expenses and disbursements incurred in the rendering of its legal services. The expenses and disbursements for which Winston seeks reimbursement are those customarily charged to non-bankruptcy clients of Winston. The expenses and disbursements reflect the actual cost to Winston, and do not constitute "overhead." The expenses and disbursements for which allowance is sought are summarized as follows:

<i>Disbursement Description</i>	<i>Amount</i>
Reproduction <sup>2</sup>	\$143.00
Pacer/ECF Charges	\$28.08
<b>TOTAL</b>	<b>\$171.08</b>

Relief Sought with Respect to Services to be Rendered during the Final Period

16. Winston intends to file this Application prior to the resolution of this chapter 11 case. As a result, Winston has not included in this Application a request for compensation and expense reimbursement in connection with services rendered during the Final Period including (i) the preparation, filing and service of this Application, (ii) advising the Committee regarding the Debtor's anticipated motion to dismiss its chapter 11 case, (iii) attending the hearing on these and any other matters scheduled for hearing, and (iv) any other matters that may arise in connection with resolution of this case. Winston estimates that in connection with these services to be provided, Winston's fees will not exceed \$10,000.00 and it will incur expenses of no more than \$1,000.00. Because the amounts at issue are not substantial in the context of this case, Winston submits that it would be more cost efficient to address these amounts in this Application rather than filing an additional fee application and scheduling an additional Court hearing.

17. Accordingly, Winston requests that the Court allow the Debtor to pay Winston for amounts incurred during the Final Period without further order of the Court so long as (a) Winston files with the Court and serves upon the Debtor's counsel detailed invoices supporting the amounts sought, (b) the aggregate amount of compensation sought is not in excess of \$10,000.00 and the aggregate amount of expense reimbursement sought is not in excess of

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<sup>2</sup> Winston charges \$.10 per page for reproduction services.

\$1,000.00, and (c) no party in interest objects to the invoices within ten (10) days of the invoices being filed and served. If an objection is filed, Winston will set the matter for hearing before the Court. Winston submits that this procedure is appropriate under the circumstances.

Compensation Sought is Reasonable

18. In accordance with the factors enumerated in 11 U.S.C. § 330, the amounts requested for compensation and expense reimbursement are fair and reasonable given (a) the complexity of this case; (b) the time expended; (c) the nature and extent of the services rendered; (d) the value of Winston's services; and (e) the costs of comparable services other than in a case under this title.

19. Throughout this chapter 11 case, Winston rendered thorough, complete and sophisticated advice to the Committee on a wide range of issues and made every effort to minimize its costs while providing the highest quality of legal services. Winston submits that its services to the Committee have conferred a benefit to the Debtor's estate and creditors in a cost effective manner.

CONCLUSION

20. All services for which compensation is requested were performed for and on behalf of the Committee and not on behalf of any other person or other entity. Furthermore, Winston has received no payments or promises for payment from any other source for the services rendered or to be rendered in connection with this case, and there is no agreement or understanding for the sharing of compensation to be received for such services.

WHEREFORE, Winston & Strawn LLP respectfully requests that the Court enter an order, substantially in the form of the attached proposed order: (i) allowing Winston, on a final basis, compensation in the amount of \$14,274.00 and expense reimbursement in the amount of

\$171.08 for legal services rendered and expenses incurred on behalf of the Committee during the Fee Period, (ii) allowing Winston, on a final basis, compensation and expense reimbursement in the aggregate amount of \$134,151.14 which amounts were previously awarded and paid to Winston on an interim basis; (iii) allowing Winston, on a final basis, compensation and reimbursement of expenses for fees and expenses incurred during the Final Period without further order of the Court so long as (a) Winston files with the Court and serves the Debtor's counsel with detailed invoices supporting the amounts sought, (b) the aggregate amount of compensation sought is not in excess of \$10,000.00 and the aggregate amount of expense reimbursement sought is not in excess of \$1,000.00 and (c) no party in interest files a written objection to the invoices within ten (10) days of the filing and service of the invoices; (iv) directing the Debtor to remit payment to Winston in the amount of \$14,445.08 on account of services rendered during the Fee Period; (v) directing the Debtor to pay Winston compensation and expense reimbursement for services rendered during the Final Period so long as Winston complies with the procedures delineated in this Application; and (vi) granting such other and further relief the Court deems appropriate.

Dated: February 18, 2008  
Chicago, Illinois

Respectfully submitted,

**WINSTON & STRAWN LLP**

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*Counsel to the Official Committee of  
Unsecured Creditors of KL Industries, Inc.*

**CERTIFICATE OF SERVICE**

I, Mindy D. Cohn, an attorney, hereby certify that I caused a true and correct copy of the attached **Third and Final Application Of Winston & Strawn LLP, Counsel To The Official Committee of Unsecured Creditors Of KL Industries, Inc., For Allowance and Payment of Compensation And Reimbursement Of Expenses Under 11 U.S.C. § 330** to be served upon the parties listed on the attached service list on February 18, 2008 by first class U.S. mail.

/s/ Mindy D. Cohn

Updated 2/18/2008

**Master Service List  
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Case No. 06-04882**

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